

Order of the _____ Grant _____ County

Board of Equalization

Property Owner: Norman & Mary Jane Spragg

Parcel Number(s): 210673000

Assessment Year: 2014

Petition Number: 2014-41

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>329,280</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>329,280</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>329,280</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>329,280</u>

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2014, true and fair market value. A hearing was held on December 11, 2014 before the Board of Equalization. The appellants, Norman & Mary Jane Spragg, were in attendance at the hearing and the Assessor's office was represented by Penny Womack, Farm & Ag Appraiser.

The Assessor valued the property at \$329,280 for the 2014 assessment year. The owners appealed, asserting a value of \$250,000.

The subject property is located on Rd. H near Royal City, Washington. Subject property is 78.4 acres with circle irrigation and 2.4 acres right-of-way.

The appellant's would like to know why the taxable value of land is over \$2,000/acre while neighbors land 1 to 2 miles away is \$1,140 acre. He also stated that orchard ground is valued at \$1,150/acre. Mr. Spragg submitted taxsifter information on subject land, neighbors orchard ground and farm ground.

The assessor representative submitted information to the appellant and the board. This information included aerial of the neighborhood and sales grid. Ms. Womack asked for information on this parcel on Sept. 12, 2014 and nothing was received. Ms. Womack explained the valuation process. She also stated that the Current Use Advisory Committee reviews the data based on ground rents that are based on different types of properties. The 2013 Advisory Committee advised that the value should be on soil types not geographical

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Parcel #21-0673-000
Norman & Mary Jane Spragg

location. Each soil classification has been given a typical yield.
The appellants have: Root 2, 3 and hay 1 ground.

The Board finds the arguments presented by the appellant are not substantial enough to meet the clear, cogent, and convincing standard of proof necessary to offset the presumption of correctness established under RCW 84.40.0301. The Board finds the Assessor's Response to Real Property Petition dated October 31, 2014, which was mailed to the appellant and submitted as evidence in this hearing adequately reflect the subject's important value-related characteristics. Therefore, the Assessor's value is sustained at \$329,280 due to no clear, cogent or convincing evidence was presented by the appellant to prove the assessor was in error.

Dated this 31st day of December, (year) 2014

Debra Fancher
Chairperson's Signature

Gael Hammond
Clerk's Signature

NOTICE

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at bta.state.wa.us/appeal/forms.htm within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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REV 64 0058 (6/9/14)

Order of the _____ Grant _____ County

Board of Equalization

Property Owner: Norman & Mary Jane Spragg

Parcel Number(s): 210673000 – CURRENT USE VALUE

Assessment Year: 2014

Petition Number: 2014-42

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>166,995</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>166,995</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>166,995</u>
<input type="checkbox"/> Improvements	\$	<u> </u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>166,995</u>

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2014, true and fair market value. A hearing was held on December 11, 2014 before the Board of Equalization. The appellants, Norman & Mary Jane Spragg, were in attendance at the hearing and the Assessor's office was represented by Penny Womack, Farm & Ag Appraiser.

The Assessor valued the property at \$329,280 for the 2014 assessment year. The owners appealed, asserting a value of \$250,000.

The subject property is located on Rd. H near Royal City, Washington. Subject property is 80.8 gross acres with circle irrigation and 2.4 acres right-of-way in the Current Use Program.

The appellant's would like to know why the taxable value of land is over \$2,000/acre while neighbors land 1 to 2 miles away is \$1,140 acre. He also stated that orchard ground is valued at \$1,150/acre. Mr. Spragg submitted taxsifter information on subject land, neighbors orchard ground and farm ground.

The assessor representative submitted information to the appellant and the board. This information included consolidated lease report 2014 current use calculation (exhibit 1), letter to the appellant asking for information (exhibit 2), and 2014/2015 current use value circle system in farm units block 80 thru 87 calcuation. Ms. Womack explained the valuation process. She also stated that the Current Use Advisory Committee reviews the data based on ground rents that are based on different types of properties. The 2013

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Parcel #21-0673-000
Norman & Mary Jane Spragg

Advisory Committee advised that the value should be on soil types not geographical location. Each soil classification has been given a typical yield.

The appellants have: Root 2, 3 and hay 1 ground.

The Board finds the arguments presented by the appellant are not substantial enough to meet the clear, cogent, and convincing standard of proof necessary to offset the presumption of correctness established under RCW 84.40.0301. The Board finds the Assessor's Response to Real Property Petition dated October 31, 2014, which was mailed to the appellant and submitted as evidence in this hearing adequately reflect the subject's important value-related characteristics. Therefore, the Assessor's value is sustained at \$166,995 due to no clear, cogent or convincing evidence was presented by the appellant to prove the assessor was in error.

Dated this 31st day of December, (year) 2014


Chairperson's Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

Order of the _____ Grant _____ County
Board of Equalization

Property Owner: Norman & Mary Jane Spragg

Parcel Number(s): 210674000

Assessment Year: 2014

Petition Number: 2014-43

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>467,005</u>
<input type="checkbox"/> Improvements	\$	<u>131,745</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>598,750</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>467,005</u>
<input type="checkbox"/> Improvements	\$	<u>131,745</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>598,750</u>

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2014, true and fair market value. A hearing was held on December 11, 2014 before the Board of Equalization. The appellants, Norman & Mary Jane Spragg, were in attendance at the hearing and the Assessor's office was represented by Penny Womack, Farm & Ag Appraiser.

The Assessor valued the property at \$598,750 for the 2014 assessment year. The owners appealed, asserting a value of \$520,290.

The subject property is located at 11870 Rd. H SW near Royal City, Washington. Subject property is 110 acres under circle irrigation, 2.6 acres right-of-way and an Ag home site acre.

The appellant's would like to know why the taxable value of land is over \$2,000/acre while neighbors land 1 to 2 miles away is \$1,140 acre. He also stated that orchard ground is valued at \$1,150/acre. Mr. Spragg submitted taxsifter information on subject land, neighbors orchard ground and farm ground.

The assessor representative submitted information to the appellant and the board. This information included aerial of the neighborhood and sales grid. Ms. Womack asked for information on this parcel on Sept. 12, 2014 and nothing was received. Ms. Womack explained the valuation process. She also stated that the Current Use Advisory Committee reviews the data based on ground rents that are based on different types of properties. The 2013 Advisory Committee advised that the value should be on soil types not geographical


Petition 2014-43
Parcel #21-0674-000
Norman & Mary Jane Spragg

location. Each soil classification has been given a typical yield.

The appellants have: Root 2, 3 and hay 1 ground. Market value of the irrigation farmland is \$4,200/acre. The buildings consist of 4,000 sf Quonset shop built in 1975, 1,440 sf utility building built in 1965; and a 1,557 sf residence built in 1965 with 1092 sf minimal finished basement.

The Board finds the arguments presented by the appellant are not substantial enough to meet the clear, cogent, and convincing standard of proof necessary to offset the presumption of correctness established under RCW 84.40.0301. The Board finds the Assessor's Response to Real Property Petition dated October 31, 2014, which was mailed to the appellant and submitted as evidence in this hearing adequately reflect the subject's important value-related characteristics. Therefore, the Assessor's value is sustained at \$598,750 due to no clear, cogent or convincing evidence was presented by the appellant to prove the assessor was in error.

Dated this 31st day of December, (year) 2014


Chairperson's Signature


Clerk's Signature

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Distribution: • Assessor • Petitioner • BOE File

REV 64 0058 (6/9/14)

Order of the _____ Grant _____ County
Board of Equalization

Property Owner: Norman & Mary Jane Spragg

Parcel Number(s): 210674000 – CURRENT USE VALUE

Assessment Year: 2014

Petition Number: 2014-44

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>234,860</u>
<input type="checkbox"/> Improvements	\$	<u>131,745</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>366,604</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>234,860</u>
<input type="checkbox"/> Improvements	\$	<u>131,745</u>
<input type="checkbox"/> Minerals	\$	<u> </u>
<input type="checkbox"/> Personal Property	\$	<u> </u>
Total Value	\$	<u>366,604</u>

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2014, true and fair market value. A hearing was held on December 11, 2014 before the Board of Equalization. The appellants, Norman & Mary Jane Spragg, were in attendance at the hearing and the Assessor's office was represented by Penny Womack, Farm & Ag Appraiser.

The Assessor valued the property at \$366,604 for the 2014 assessment year. The owners appealed, asserting a value of \$295,290.

The subject property is located at 11870 Rd. H SW near Royal City, Washington. Subject property is 113.6 gross acres and 2.6 acres right-of-way in the Current Use Program. There is also a 1557 sf house built in 1965 with 1092 sf minimally finished basement, a 4000 sf Quonset shop built in 1975 and a 1440 sf pole building built in 1965 on this parcel.

The appellant's would like to know why the taxable value of land is over \$2,000/acre while neighbors land 1 to 2 miles away is \$1,140 acre. He also stated that orchard ground is valued at \$1,150/acre. Mr. Spragg submitted taxsifter information on subject land, neighbors orchard ground and farm ground.

The assessor representative submitted information to the appellant and the board. This information included consolidated lease report 2014 current use calculation (exhibit 1), letter to the appellant asking for information (exhibit 2), and 2014/2015 current use value circle system in farm units block 80 thru 87

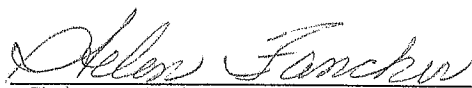
Petition 2014-44
Parcel #21-0674-000
Norman & Mary Jane Spragg

calculation. Ms. Womack explained the valuation process. She also stated that the Current Use Advisory Committee reviews the data based on ground rents that are based on different types of properties. The 2013 Advisory Committee advised that the value should be on soil types not geographical location. Each soil classification has been given a typical yield.

The appellants have: Root 2, 3 and hay 1 ground.

The Board finds the arguments presented by the appellant are not substantial enough to meet the clear, cogent, and convincing standard of proof necessary to offset the presumption of correctness established under RCW 84.40.0301. The Board finds the Assessor's Response to Real Property Petition dated October 31, 2014, which was mailed to the appellant and submitted as evidence in this hearing adequately reflect the subject's important value-related characteristics. Therefore, the Assessor's value is sustained at \$366,604 due to no clear, cogent or convincing evidence was presented by the appellant to prove the assessor was in error.

Dated this 31st day of December, (year) 2014


Chairperson's Signature


Clerk's Signature

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REV 64 0058 (6/9/14)

Order of the Grant County

Board of Equalization

Property Owner: Norman & Mary Jane Spragg

Parcel Number(s): 210676000

Assessment Year: 2014

Petition Number: 2014-45

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>455,705</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>455,705</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>455,705</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>455,705</u>

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2014, true and fair market value. A hearing was held on December 11, 2014 before the Board of Equalization. The appellants, Norman & Mary Jane Spragg, were in attendance at the hearing and the Assessor's office was represented by Penny Womack, Farm & Ag Appraiser.

The Assessor valued the property at \$455,705 for the 2014 assessment year. The owners appealed, asserting a value of \$250,000.

The subject property is located at Rd. H SW near Royal City, Washington. Subject property is 97.5 acres under circle irrigation, 11 acres of rill irrigation and 3.8 acres right-of-way.

The appellant's would like to know why the taxable value of land is over \$2,000/acre while neighbors land 1 to 2 miles away is \$1,140 acre. He also stated that orchard ground is valued at \$1,150/acre. Mr. Spragg submitted taxsifter information on subject land, neighbors orchard ground and farm ground.

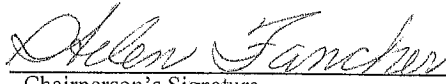
The assessor representative submitted information to the appellant and the board. This information included aerial of the neighborhood and sales grid. Ms. Womack asked for information on this parcel on Sept. 12, 2014 and nothing was received. Ms. Womack explained the valuation process. She also stated that the Current Use Advisory Committee reviews the data based on ground rents that are based on different types of properties. The 2013 Advisory Committee advised that the value should be on soil types not geographical

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Norman & Mary Jane Spragg

location. Each soil classification has been given a typical yield.
The appellants have: Root 2, 3 and hay 1 ground. Market value of the irrigation farmland is \$4,200/acre..

The Board finds the arguments presented by the appellant are not substantial enough to meet the clear, cogent, and convincing standard of proof necessary to offset the presumption of correctness established under RCW 84.40.0301. The Board finds the Assessor's Response to Real Property Petition dated October 31, 2014, which was mailed to the appellant and submitted as evidence in this hearing adequately reflect the subject's important value-related characteristics. Therefore, the Assessor's value is sustained at \$455,705 due to no clear, cogent or convincing evidence was presented by the appellant to prove the assessor was in error.

Dated this 31st day of December, (year) 2014


Chairperson's Signature


Clerk's Signature

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REV 64 0058 (6/9/14)

Order of the Grant County

Board of Equalization

Property Owner: Norman & Mary Jane Spragg

Parcel Number(s): 210676000 – CURRENT USE VALUE

Assessment Year: 2014 Petition Number: 2014-46

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>235,950</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>235,950</u>

BOE True and Fair Value Determination

<input type="checkbox"/> Land	\$	<u>235,950</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>235,950</u>

This decision is based on our finding from:

Washington State law which directs that the true and fair market value of property shall be based upon sales of the subject property, or sales of comparable properties, made within the past five years, cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income. "True and fair" value is market value; that is, the price to be paid by a willing buyer to a willing seller.

Washington State law further stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2014, true and fair market value. A hearing was held on December 11, 2014 before the Board of Equalization. The appellants, Norman & Mary Jane Spragg, were in attendance at the hearing and the Assessor's office was represented by Penny Womack, Farm & Ag Appraiser.

The Assessor valued the property at \$235,950 for the 2014 assessment year. The owners appealed, asserting a value of \$120,000.

The subject property is located on Rd. H SW near Royal City, Washington. Subject property is 112.3 gross acres and 3.8 acres right-of-way in the Current Use Program.

The appellant's would like to know why the taxable value of land is over \$2,000/acre while neighbors land 1 to 2 miles away is \$1,140 acre. He also stated that orchard ground is valued at \$1,150/acre. Mr. Spragg submitted taxifter information on subject land, neighbors orchard ground and farm ground.

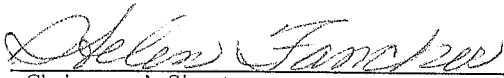
The assessor representative submitted information to the appellant and the board. This information included consolidated lease report 2014 current use calculation (exhibit 1), letter to the appellant asking for information (exhibit 2), and 2014/2015 current use value circle system in farm units block 80 thru 87 calculation.

Petition 2014-46
Parcel #21-0676-000
Norman & Mary Jane Spragg

Ms. Womack explained the valuation process. She also stated that the Current Use Advisory Committee reviews the data based on ground rents that are based on different types of properties. The 2013 Advisory Committee advised that the value should be on soil types not geographical location. Each soil classification has been given a typical yield.
The appellants have: Root 2, 3 and hay 1 ground.

The Board finds the arguments presented by the appellant are not substantial enough to meet the clear, cogent, and convincing standard of proof necessary to offset the presumption of correctness established under RCW 84.40.0301. The Board finds the Assessor's Response to Real Property Petition dated October 31, 2014, which was mailed to the appellant and submitted as evidence in this hearing adequately reflect the subject's important value-related characteristics. Therefore, the Assessor's value is sustained at \$235,950 due to no clear, cogent or convincing evidence was presented by the appellant to prove the assessor was in error.

Dated this 31st day of December, (year) 2014


Chairperson's Signature


Clerk's Signature

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